

Amendments to the Specification:

Please replace the originally submitted specification with the attached substitute specification in Attachment A.

Please make the following amendments to the substitute specification:

Please replace the paragraph beginning at the bottom of Page 3 and continuing to the top two lines of page 4 with the following amended paragraph:

Reference is now made to Fig. 2 which illustrates spirit level 10 tilted at an angle α relative to vertical surface 16 being set. In the orientation of Fig. 2, it is seen that moving the bottom edge of spirit level 10 away from surface 16 causes a bubble 42 to move towards user 40 and the image of bubble 42 is seen to move upwards at viewing plane 32. This is because optical transfer element 30 is located above bubble vial 20 in the orientation of Fig. 2. It is appreciated that conversely moving the top edge of spirit level 10 away from surface 16 causes bubble 42 to move away from user 40 and the image of bubble 42 is seen to move downwards at viewing plane 32.

Please replace the first full paragraph on page 4 consisting of lines 3-5 with the following amended paragraph:

Optical transfer element 30 may be provided [provide] with optical power. For example, optical transfer element 30 may be curved so as to enlarge or distort an image of bubble vial 20

Please replace the third paragraph on page 5 consisting of lines 19-22 with the following amended paragraph:

Optical transfer element 92 may be provided [provide] with optical power. For example, optical transfer element 92 may be curved so as to enlarge or distort an image of bubble vial 20. Optical transfer element 92 may also be rotatable about an axis 99 of bubble vial 20.

Attachment A: Substitute Specification

Amendments to the Drawings:

The attached 6 sheets of formal drawings replace the originally submitted drawings. The replacement drawings are substantively the same as the originally submitted drawings but correct the deficiencies of the originally submitted drawings as stated in the Notice.

Attachment B: Replacement Sheets 1 - 6